

## ABSTRACT

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*The Effect of Public Accounting Firm Size, Financial Distress and Auditor Opinion on Audit Delay Viewed From Islamic Perspective (In Food And Beverages Companies listed on the IDX in 2014 – 2018)*

### *Abstract*

*This study aims to examine the effect of hood Public Accounting Firm size, financial distress and auditor opinion on audit delay. The data population is Food And Beverages companies listed on the Indonesia Stock Exchange from 2014 to 2018. This study uses the multiple linear regression model data analysis method. A sample of 11 companies was obtained from the 2014-2018 period. The results showed that the hood size had a negative effect on audit delay, financial distress had a negative effect on audit delay, while the auditor's opinion had a positive effect on audit delay.*

*Keywords: KAP Size, Financial Distress, Auditor Opinion, Audit Delay.*

## ABSTRAK

Fakultas Ekonomi dan Bisnis  
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**Pengaruh Ukuran Kantor Akuntan Publik, *Financial Distress* dan Opini Auditor Terhadap *Audit Delay* Serta Tinjauannya Dari Sudut Pandang Agama Islam (Studi Kasus Perusahaan *Food And Beverages* yang terdaftar di BEI tahun 2014 - 2018)**

### Abstrak

Penelitian ini bertujuan untuk menguji pengaruh ukuran Kantor Akuntan Publik, *Financial Distress* dan Opini Auditor terhadap *Audit Delay*. Populasi data adalah perusahaan *Food And Beverages* yang terdaftar di Bursa Efek Indonesia pada tahun 2014 sampai tahun 2018. Penelitian ini menggunakan metode analisis data model regresi Linier Berganda. Sampel 11 perusahaan diperoleh dari periode 2014-2018. Hasil penelitian menunjukkan bahwa ukuran KAP berpengaruh negatif terhadap *Audit Delay*, *Financial Distress* berpengaruh negatif terhadap *Audit Delay*, sedangkan Opini Auditor positif terhadap *Audit Delay*.

Kata Kunci : Ukuran KAP, *Financial Distress*, Opini Auditor, *Audit Delay*